

# The Gazette of India

EXTRAORDINARY

PART II—Section 3

PUBLISHED BY AUTHORITY

No. 112] NEW DELHI, THURSDAY, FEBRUARY 28, 1957

MINISTRY OF FINANCE

(Department of Economic Affairs)

NOTIFICATION

*New Delhi, the 28th February 1957*

**S.R.O. 644.**—In exercise of the powers conferred by sub-section (1) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following rules, namely:—

1. These rules may be called the Central Sales Tax (Registration and Turnover) Rules, 1957.

2. In these rules, unless the context otherwise requires—

- (a) 'Act' means the Central Sales Tax Act, 1956;
- (b) 'Form' means a form appended to these rules;
- (c) 'notified authority' means the authority specified under sub-section (1) of Section 7;
- (d) 'section' means a section of the Act;
- (e) 'warehouse' means any enclosure, building or vessel in which a dealer keeps a stock of goods for sale.

*Certificate of registration*

3. (1) An application for registration under section 7 shall be made by a dealer to the notified authority in Form 'A' and shall be—

- (a) signed by the proprietor of the business, or, in the case of a firm, by one of its partners, or, in the case of a Hindu undivided family, by the karta or manager of the family, or, in the case of a company incorporated under the Companies Act, 1956, by a director, managing agent or principal officer thereof, or, in the case of a Government, by an officer duly authorised by that Government, or, in the case of any other association of individuals, by the principal officer managing the business; and
- (b) verified in the manner provided in the said Form 'A'.

(2) Where a dealer has more than one place of business within a State, he shall make a single application in respect of all such places, name in such application one of such places as the principal place of business for

the purposes of these rules and submit such application to the notified authority specified in respect of the principal place of business so named:

Provided that any place so named shall not in any case be different from the place, if any, declared by him to be the principal place of business, by whatever name called, under the general sales tax law of the State.

4. (1) An application for registration under sub-section (1) of section 7 shall be made not later than thirty days from the date on which the dealer becomes liable to pay tax under the Act.

(2) An application for registration under sub-section (2) of section 7 may be made at any time after the commencement of the Act.

5. (1) When the notified authority is satisfied, after making such enquiry as it thinks necessary, that the particulars contained in the application are correct and complete, it shall register the dealer and grant him a certificate of registration in Form 'B' and also a copy of such certificate for every place of business within the State other than the principal place of business mentioned therein.

(2) When the said authority is not satisfied that the particulars contained in the application are correct and complete, it shall reject the application for reasons to be recorded in writing:

Provided that such rejection shall not be made before giving the applicant any opportunity of being heard in the matter.

6. The certificate of registration granted under sub-rule (1) of rule 5 shall be kept at the principal place of business mentioned in such certificate and a copy of such certificate granted under the said sub-rule shall be kept at every place of business within the State other than the principal place of business, mentioned in such certificate.

7. (1) Where a dealer desires the certificate of registration granted to him under these rules to be amended, he shall submit an application for this purpose to the notified authority setting out the specific matters in respect of which he desires such amendment and the reasons therefor, together with the certificate of registration and the copies thereof, if any, granted to him; and such authority may, if satisfied with the reasons given, make such amendments, as it thinks necessary, in the certificate of registration and the copies thereof, if any, granted to him.

(2) The provisions of rule 6 shall apply in relation to such amended certificate and copies thereof, as they apply in relation to the original certificate and copies thereof.

8. Any dealer may obtain from the notified authority on payment of a fee of Rs. 2 a duplicate copy of the certificate of registration granted to him, but lost, destroyed, defaced or mutilated.

#### *Cancellation of registration*

9. A notified authority shall, before cancelling the registration of a dealer under sub-section (4) of section 7, give him an opportunity of being heard, wherever practicable; and if the registration is cancelled, the dealer shall forthwith surrender to the notified authority the certificate of registration and the copies thereof, if any, granted to him.

10. If any dealer desires to apply under sub-section (5) of section 7 for the cancellation of his registration, he shall submit within the time specified in that sub-section to the notified authority an application in that behalf together with the certificate of registration and copies thereof, if

any, granted to him; and such application shall be dealt with in accordance with the provisions of that sub-section.

*Determination of turnover*

11. The period of turnover in relation to any dealer liable to pay tax under this Act shall be the same as the period in respect of which he is liable to submit returns under the general sales tax law of the appropriate State:

Provided that in relation to a dealer who is not liable to submit returns under the general sales tax law of the appropriate State, the period of turnover shall be a quarter ending on the 30th June, 30th September, 31st December and 31st March, as the case may be, in a financial year

12. The declaration referred to in sub-section (4) of section 8 shall be in Form 'C'.

THE CENTRAL SALES TAX (REGISTRATION & TURNOVER)  
RULES, 1957

## FORM A

(See rule 3)

*Application for registration under Section 7(1)/7(2) of the Central Sales Tax Act, 1956*

To

I, .....son of.....on behalf of the dealer carrying on the business known as .....†.....within the State of.....hereby apply for a certificate of registration under section 7(1)/7(2) of the Central Sales Tax Act, 1956, and give the following particulars for this purpose :—

1. Name of the person deemed to be the Manager in relation to the business of the dealer in the said State.
2. Status or relationship of the person who makes this application (e.g., manager, partner, proprietor, director, officer-in-charge of the Government business).
3. Name of the principal place of business in the said State and address thereof.
4. Name(s) of the other place(s) in the said State in which business is carried on and address of every such place.
5. Complete list of the warehouses in the said State in which the goods relating to the business are warehoused and address of every such warehouse.
6. List of the places of business in each of the other States together with the address of every such place (if separate application for registration has been made, or separate registration obtained under the Central Sales Tax Act, 1956, in respect of any such place of business, particulars thereof should be given in detail).
7. §The business is—  
Wholly  
mainly  
partly  
partly  
partly
8. Particulars relating to registration, licence, permission, etc., issued under any law for the time being in force, of the dealer.
9. We are members of \*\* .....
10. We keep our accounts in .....language and script.

\*Here enter the authority specified in the general or special order issued by the Central Government under section 7(1) of the Act.

†Here enter the name and style under which the business is carried on.

‡Here enter the name of the State in which the application for registration is made.

§Enter here whether business is wholly agriculture, horticulture, mining, manufacturing, wholesale distribution, retail distribution, contracting or catering, etc., or any combination of two or more of them.

\*\*Here enter the name of the Chamber of Commerce, Trade Association or commercial body, of which the dealer is a member.

\*11. Name(s) and address(es) of the proprietor of the business/partners of the business/all persons having any interest in the business together with their age, father's name, etc.

S. No.	Name in full	Father's/ husband's name	Age	Extent of interest in the business	Present address	Perma- nent address	Signature†	Signature† and address of witness attesting signature in col. 8
1	2	3	4	5	6	7	8	9

12. Business in respect of which this application is made, was first started on.....

13. The first sale in the course of inter-State trade was effected on.....

14. We observe the† .. .. . calendar and for purposes of accounts our year runs from the (English date) § .. .. . day of .. .. . (Indian date)§ .. .. . day of .. .. . to the (English date/Indian date)..... day of .. .. .

15. We make up our accounts of sales to date at the end of every month/quarter/half year/year.

16. The following goods or classes of goods are purchased by the dealer in the course of inter-State trade for resale or for use in manufacture of goods for sale or for use in the execution of contracts :—

(a) For resale

(b) For use in manufacture

(c) For use in the execution of contracts.

17. We manufacture the following classes of goods, namely :—

18. The above statements are true to the best of my knowledge and belief.

Name of the Applicant in full .....

Signature .....

Status in relation to the dealer .....

Date .....

\*To be filled in if the applicant is not a company incorporated under the Companies Act, 1956 (1 of 1956) or under any other law.

†Signature of each of the persons concerned should be obtained and attested.

‡Enter here English, Bengali, Fasli, Hijra, Marwari, or other calendar followed.

§In filling up these entries dealers who do not observe the English calendar should give the dates according to their own calendar and the corresponding date of the English Calendar. Strike out portion or paragraph whichever is not applicable.

THE CENTRAL SALES TAX (REGISTRATION & TURNOVER)  
RULES, 1957

## FORM B

[See rule 5(1)]

*Certificate of registration*

No. ....(Central)

This is to certify that \*.....whose principal place of business with-  
in the State of.....is situated at.....has been  
registered as a dealer under section 7(1)/7(2) of the Central Sales Tax Act, 1956.

The business is :

Wholly†  
mainly  
partly  
partly  
partly

The class(es) of goods specified for the purposes of sub-section (1) of section 8 of the said Act is/are as follows and the sales of these goods in the course of inter-State trade to the dealer shall be taxable at the rate specified in that sub-section subject to the provisions of sub-section (4) of the said section :—

(a) For re sale.

(b) For use in manufacture. (c) For use in the execution of contracts.

The dealer's year for the purpose of accounts runs from.....day  
of .....to the.....day of.....

The dealer has no additional place of business/has additional place(s) of business as stated below :—

(a) in the State of registration

(b) in other States

The dealer keeps warehouses at the following places within the State of registration :—

(1)

(2)

(3)

This certificate is valid from.....until cancelled.

Signed.....  
(Notified authority)

Date.....(Seal)

\*Here enter the name and style under which the business is carried on.

†Enter here whether business is wholly agriculture, horticulture, mining, manufacturing, wholesale distribution, retail distribution, contracting or catering, etc., or any combination of two or more of them.

Strike out whichever is not applicable.

Original

THE CENTRAL SALES TAX  
(Registration & Turnover)  
Rules, 1957

## FORM 'C'—FORM OF DECLARATION

(See rule 12)

(to be used at the time of making purchases from out of State sellers).

Name of issuing State .....

Issued to holder of Registration Certificate No. ....

Serial No. ....

To .....

.....(Seller)

Certified that the goods

\*\*Ordered for in our purchase order No. .... dt. ....

\*Purchased from you as per bill/cash memo stated

below.

Supplied under your chalan No. .... dt. ....

are for

\*\*resale

use in manufacture of goods for sale

use in the execution of contracts

packing of goods for resale,

and are covered by my/our registration certificate

No. .... dt. .... issued under the Central Sales Tax Act, 1956.

(Name of the purchasing dealer in full)

(Address of the purchasing dealer)

(Signature and status of the person signing

the declaration)

\*Particulars of Bill/Cash Memo

Date. .... No. .... Amount .....

\*\*Strike out whichever is not applicable.

(Note:—To be sent with return by the selling dealer)

[No. 9 (3) -P (ST) /56.]

H. M. PATEL, Principal Secy.

Duplicate

THE CENTRAL SALES TAX  
(Registration & Turnover)  
Rules, 1957

## FORM 'C'—FORM OF DECLARATION

(See rule 12)

(to be used at the time of making purchases from out of State sellers)

Name of issuing State .....

Issued to holder of Registration Certificate No. ....

Serial No. ....

To .....

.....(Seller)

Certified that the goods

\*\*Ordered for in our purchase order No. .... dt. ....

\*Purchased from you as per bill/cash memo stated

below.

Supplied under your chalan No. .... dt. ....

are for

\*\*resale

use in manufacture of goods for sale

use in the execution of contracts

packing of goods for resale,

and are covered by my/our registration certificate

No. .... dt. .... issued under the Central Sales Tax Act, 1956.

(Name of the purchasing dealer in full)

(Address of the purchasing dealer)

(Signature and status of the person signing

the declaration)

\*Particulars of Bill/Cash Memo

Date. .... No. .... Amount .....

\*\*Strike out whichever is not applicable.

(Note:—To be retained by the selling dealer.)

Counterfoil

THE CENTRAL SALES TAX  
(Registration & Turnover)  
Rules, 1957

## FORM 'C'—FORM OF DECLARATION

(See rule 12)

(to be used at the time of making purchases from out of State sellers)

Name of issuing State .....

Serial No. ....

To .....

.....(Seller)

Declaration given against

(a) Purchase order No. .... dated .....

(b) Bill/Cash Memo No. .... dated .....

Amount .....

(c) Dealer's Chalan No. ....

dated .....

Name of the purchasing dealer .....

Address of the purchasing dealer .....

Signature and status of the person signing

the declaration .....

Dated .....

(Note:—To be retained by the purchasing

dealer.)

